

## LATE FILING INSTRUCTIONS TO THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION

### For eAppeals Petitions:

1. Open, download and complete the late filing form
2. Save the form onto your computer
3. Upload the saved form in *Step 9: Additional Information, Late Filing Requirement*. To upload your saved form, click the *Upload Form* button
4. Evidence to support your late filing request may also be uploaded to *Step 7: Supporting Documentation* as additional information.

### For Paper Petitions:

1. Download and open the late filing form
2. Print the form
3. Complete the form if not completed before printing
4. Submit the form with the appropriate appeal petition form and supporting documentation/evidence

## EVIDENCE/DOCUMENTATION REQUIREMENT

Documentation and evidence that supports the reason is necessary and must be submitted with the form. Approval of the specific requests to be heard by the Board is based solely on your submission of the form and supporting documentation and evidence.

### *Examples*

Assessor Unaware requests state that you believe the assessor is unaware of facts about your property that, if known at the time of assessment, would have resulted in a lower valuation. If you do not make those facts known with your submission now it is unlikely that your request will be approved.

Waiver of Filing Deadline requests may be granted for “Good Cause” as long as there is proof/support of, or for, that reason for filing after the deadline.

**REQUEST TO RECONVENE  
THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION  
AND AFFIDAVIT OF NON-RECEIPT**

WAC 458-14-127 (1)(a); DOR Reconvene Code 01

**Account/Parcel No.** \_\_\_\_\_ **Assessment Year** \_\_\_\_\_ **for Tax Year** \_\_\_\_\_

I hereby request that the Board of Equalization reconvene to hear my appeal. I am the taxpayer of record and swear, under penalty of perjury under the laws of the State of Washington that the following is true and correct. I was unable to file an appeal in a timely manner because I did not receive the Assessor's Valuation Change Notice at least fifteen days prior to the deadline for filing a petition, and can show proof that the value was actually changed. If the taxpayer is a corporation, company, partnership, etc., this form must be signed by an authorized officer/ owner who attests that no one within the organization received the Assessor's Value Notice Change within the timeframe described above. The value was changed as follows:

|                    | <b>Previous Value</b> | <b>New Value</b> |
|--------------------|-----------------------|------------------|
| <b>Land</b>        | _____                 | _____            |
| <b>Improvement</b> | _____                 | _____            |
| <b>TOTAL</b>       | _____                 | _____            |

|                                |           |
|--------------------------------|-----------|
| Name of Property Owner (Print) | Telephone |
| Address                        |           |
| City, State, Zip               |           |

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
City, State of Execution

**NOTE: This form must be filed by April 30<sup>th</sup> of the tax year**

500 Fourth Avenue, Suite 510, Seattle WA 98104-2306

(206) 477-3400 boe@kingcounty.gov

All BOE forms available in alternate format upon

request G:\Petition Forms\Affidavit of No Notice.doc rev. 05/03/17